

§ 25.155

27 CFR Ch. I (4–1–99 Edition)

by the brewer of the beer at the brewery where produced. The tax on beer transferred to a brewery from other breweries owned by the same brewer in accordance with subpart L of this part shall be paid by the brewer at the brewery from which the beer is removed for consumption or sale.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1334, as amended, 1389, as amended (26 U.S.C. 5054, 5413, 5414))

DETERMINATION OF TAX

§ 25.155 Types of containers.

Beer may be removed from a brewery for consumption or sale only in barrels, kegs, bottles, and similar containers, as provided in this part. A container which the Director determines to be similar to a bottle or can will be treated as a bottle for purposes of this part. A container which the Director determines to be similar to a barrel or keg and which conforms to one of the sizes prescribed for barrels or kegs in § 25.156 will be treated as such for purposes of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1389, as amended, 1390, as amended (26 U.S.C. 5412, 5416))

§ 25.156 Determination of tax on keg beer.

(a) In determining the tax on beer removed in kegs, a barrel is regarded as a quantity of not more than 31 gallons. The authorized fractional parts of a barrel are whole barrels, halves, thirds, quarters, sixths, and eighths, and beer may be removed in kegs rated at those capacities. The following keg sizes are also authorized at the stated barrel equivalents:

Size of keg	Barrel equivalent
5 gallons	0.16129
30 liter	0.25565
50 liter	0.42608

(b) If any barrel or authorized size keg contains a quantity of beer more than 2 percent in excess of its rated capacity, tax will be determined and paid on the actual quantity of beer (without benefit of any tolerance) contained in the keg.

(c) The quantities of keg beer removed subject to tax will be computed to 5 decimal places. The sum of the quantities computed for any one day will be rounded to 2 decimal places and the tax will be calculated and paid on the rounded sum.

(26 U.S.C. 5051)

[T.D. ATF-345, 58 FR 40357, July 28, 1993]

§ 25.157 Determination of tax on bottled beer.

The quantities of bottled beer removed subject to tax shall be computed to 5 decimal places in accordance with the table and instructions in § 25.158. The sum of the quantities computed for any one day will be rounded to 2 decimal places and the tax will be calculated and paid on the rounded sum.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1333, as amended (26 U.S.C. 5051))

§ 25.158 Tax computation for bottled beer.

Barrel equivalents for various case sizes are as follows:

(a) *For U.S. measure bottles.*

Bottle size (net contents in fluid ounces)	Number of bottles per case	Barrel equivalent
6	12	0.01815
6	24	0.03629
7	12	0.02117
7	24	0.04234
7	32	0.05645
7	35	0.06174
7	36	0.06351
7	40	0.07056
7	48	0.08468
8	12	0.02419
8	24	0.04839
8	36	0.07258
8	48	0.09677
10	12	0.03024
10	24	0.06048
10	48	0.12097
11	12	0.03327
11	24	0.06653
11.5	24	0.06956
12	12	0.03629
12	15	0.04536
12	20	0.06048
12	24	0.07258
12	30	0.09073
12	48	0.14516
12	50	0.15121
14	12	0.04234
14	24	0.08468
16 (1 pint)	12	0.04839
16 (1 pint)	24	0.09677
22	12	0.06653
22	24	0.13306
24	12	0.07258
24	24	0.14516